

REMARKS

In response to an Office Action mailed August 31, 2004, wherein the Examiner questioned whether the proposed additional subject-matter added to the descriptive portion of the Specification had adequate support, Applicant provides the following in response:

With respect to the added material on page 3, Applicant merely added reference numeral "10", originally illustrated in FIG. 1, as indicated by the amendment.

With respect to the addition of "11" on line 1, page 4, this addition is merely to refer the reader to the pertinent portion of original FIG. 1, as well.

With respect to the modification on page 7, Applicant was merely correcting a grammatical error to alter "Books" to "books".

With respect to the additional material added as the last paragraph of page 11 to the first full paragraph of page 12, adequate support for this paragraph is found in original FIG. 2, as well as in the Summary of Invention section found on pages 7-10 of the original Specification.

With respect to the additions in the first full paragraph of page 12, the added material finds support in original FIG. 3.

With respect to the last paragraph on page 12, extending to the second full paragraph on page 13, this newly added matter finds support in FIG. 4, as well as in the Summary of Invention section, pages 7-10 of the Specification, and particularly pages 9-10 of the Specification.

Various reference numbers have been added, where appropriate, in the Specification on pages 13-19 so that the description in the Specification properly refers to the diagram in FIG. 4. Thus, FIG. 4 provides the support for these modifications.

With respect to the modification on page 20, line 7, Applicant took the opportunity to correct a grammatical error. No new matter was added.

With respect to the paragraph added at line 18, page 20, the support for this paragraph is found in the flow-chart of FIG. 5.

Furthermore, support for this paragraph is found on pages 20-54, which describes these steps in detail.

Reference numbers have been added at the end of page 20 and top of page 21, which find support in FIG. 6.

In the first full paragraph on page 21, Applicant has taken the opportunity to correct two grammatical errors. On the remaining changes on page 21, include references numbers to FIG. 7 and find their support in FIG. 7.

On pages 22-28, reference numbers referring to FIG. 8, have been added as appropriate, the support being found in FIG. 8.

On pages 29-33, reference numbers have been added referring to FIG. 9, having their support in FIG. 9.

On pages 34 and 35, Applicant has added reference numbers referring to FIG. 10, where appropriate.

On pages 35 and 36, Applicant has added reference numbers referring to FIG. 11, where appropriate.

On page 38 and 40, Applicant has added reference numbers referring to FIG. 12, where appropriate.

At the bottom of page 52, Applicant has taken an opportunity to correct a misspelling.

Towards the bottom of page 53, Applicant has taken an opportunity to correct a misspelling.

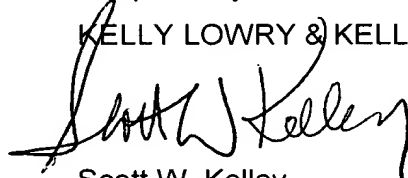
Applicant believes that the foregoing addresses each modification to the Specification, as shown in the May 26, 2004 Amendment. Each modification has support in the originally-filed drawings and Specification. No new matter has been added. Instead, reference numbers have been assigned to the figures and incorporated into the Detailed Description section of the Specification, along with a description of the figure (pulled from the figure itself and Summary of Invention, for example) where necessary to adequately describe the content of the figure while actually referring to the individual boxes or step within the figure. Applicant respectfully asserts that this disclosure and information was contained within the original Specification and no new matter has been added to the

Application due to the Amendment. Instead, the amendments were made to satisfy the objection in the previous Office Action, and to provide a clarification and organization to the Specification.

With respect to the Examiner's assertion that claims 44-59 appear subject to the restriction requirement, and drawn to non-elected invention, Applicant respectfully disagrees. These new claims are merely various combinations of the subject matter recited in claims 1-15. The claims are directed to a relational data base used to calculate object level profitability, including preparing information and calculating a fully absorbed profit adjustment value. Thus, with the exceptions of claims 49, 56 and 59, Applicant respectfully asserts that the remaining new claims are directed to subject-matter which has been elected pursuant to the Restriction Requirement, namely, claims 1-15.

Applicant notes that the preceding two Office Actions have been directed to rejecting claims 1-15. Accordingly, Applicant respectfully asserts that searches have already been conducted with respect to the subject matter of each of these claims without undue hardship on the Examiner. As claim 1 is generic to all claims, Applicant respectfully asserts that all claims should be considered.

Respectfully submitted,
KELLY LOWRY & KELLEY, LLP

A handwritten signature in black ink, appearing to read "Scott W. Kelley", is written over the printed name.

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